

H. R. 3066.

[Mis. Doc. No. 101.]

IN THE HOUSE OF REPRESENTATIVES.

FEBRUARY 25, 1871.

Read twice, ordered to be printed, and recommitted to the Committee of Ways and Means.

Mr. MAYNARD, from the Committee of Ways and Means, reported the following bill:

A BILL

To collect the unpaid direct tax, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That the Secretary of the Treasury be, and he is hereby,
4 directed to proceed in the collection of the direct tax imposed
5 under the act "to provide increased revenue from imports, to
6 pay interest on the public debt, and for other purposes,"
7 approved August five, eighteen hundred and sixty-one, and
8 the collection of a direct tax in certain States provided for
9 by the act of June seven, eighteen hundred and sixty-two
10 entitled "An act for the collection of direct taxes in insur-
11 rectionary districts within the United States, and for other
12 purposes," and the act amendatory thereof, approved Febru-

13 ary six, eighteen hundred and sixty-three, entitled "An act to
 14 amend 'An act for the collection of direct taxes in insurrection-
 15 ary districts within the United States, and for other purposes,'
 16 approved June seven, eighteen hundred and sixty-two," and
 17 shall collect such portions as remain unpaid in any State or
 18 part of a State, under such regulations as he may from time
 19 to time prescribe.

1 SEC. 2. *And be it further enacted,* That no owner or
 2 claimant, his heirs or assigns, of any land sold for taxes under
 3 the provisions of an act entitled "An act for the collection of
 4 direct taxes in the insurrectionary districts within the United
 5 States, and for other purposes," approved June seven, eighteen
 6 hundred and sixty-two, and of the acts amendatory thereof, shall
 7 be permitted to recover the same in any action or proceeding
 8 against the purchaser at any sale, his heirs or assigns, with-
 9 out showing, in addition to other necessary facts, that all
 10 moneys, taxes, costs, and penalties due upon the land at the
 11 time of the sale, with interest thereon, have been well and
 12 fully paid to the time of entering suit for the same, and that
 13 the full amount of money paid by the purchaser, with all in-
 14 terest, costs, and expenses of said purchaser to the time of
 15 commencing suit, has also been well and truly paid and sat-
 16 isfied.

1 SEC. 3. *And be it further enacted,* That in all cases where
 2 any action shall be brought against any purchaser at tax sales,

3 and such purchaser shall be evicted, and it shall be shown
4 that the purchase-money shall have gone into the United States
5 Treasury, the Treasurer of the United States shall refund the
6 same to the purchaser out of any money in the Treasury of
7 the United States not otherwise appropriated, with interest
8 thereon from the day the same was paid into the Treasury,
9 and the receipt of the proper officers shall be sufficient evi-
10 dence thereof. And whenever in any case the purchaser of
11 any land at United States direct tax sale, his heirs or assigns,
12 shall produce to the Secretary of the Treasury the certificate
13 of the United States district attorney for the district in which
14 any land is situated, showing that the title to said land, with-
15 out any fault or neglect on the part of said purchaser, his heirs
16 or assigns, is worthless; that it comes within any of the ex-
17 ceptions named in this act; and that the facts and the law are
18 the same as in certain genuine suits in said district wherein
19 judgment has been rendered against the purchaser, his heirs
20 or assigns, and in favor of the former owner of said land
21 his heirs or assigns, and that the possession of the land is not
22 in said purchasser, his heirs or assigns, the said certificate
23 being approved by the Attorney General of the United States,
24 it shall be the duty of the Secretary of the Treasury, out of
25 any moneys in the Treasury not otherwise appropriated, to
26 pay to said purchaser, his heirs or assigns, the amount paid

27 for said lands so certified, with interest thereon from the time
28 of purchase at the rate of six per centum per annum.

1 SEC. 4. *And be it further enacted*, That whenever any
2 action shall be brought for the recovery of any parcel of
3 real estate from any purchaser at such tax sale, or from his
4 tenant, lessee, vendee, heir, or devisee, by any one claiming
5 ownership in hostility to the title acquired by such tax sale,
6 and not by, through, or under a redemption of the premises
7 so sold and sued for, pursuant to the provisions of this said
8 act, the properly authenticated certificate and receipt of the
9 proper officers making such sale shall be sufficient evidence of
10 title in the purchaser at the sale, and shall constitute in his
11 behalf, and in behalf of his privies in estate, a full and complete
12 defense.

1 SEC. 5. *And be it further enacted*, That in case the pur-
2 chaser at any such tax sale shall have, for any reason, failed
3 to be put in possession of the property purchased, he may
4 bring his action for the recovery thereof, either at law or in
5 equity, in the circuit court of the United States for the dis-
6 trict in which the same or some part thereof is situated, and
7 upon the trial the properly authenticated certificate and receipt
8 of the proper officers making such sale shall be sufficient evi-
9 dence of title in the purchaser as against all others, except
10 such as have legally redeemed in pursuance of the said act, to
11 authorize a recovery of the property, and every part thereof

12 together with rents and profits from the day of sale to the
13 restoration of the possession, an account of which shall be
14 ordered by the court.

1 SEC. 6. *And be it further enacted*, That in case any pur-
2 chaser at such tax sale shall, by reason of misdescription or
3 insufficient description, or other condition, be unable to iden-
4 tify property assumed to have been sold; or the same shall
5 not have been subject to taxes; or the taxes shall have been
6 paid previous to the sale; or the property shall have been
7 previously sold under the provisions of said act, so that the
8 purchaser shall fail to secure possession of the same, any
9 moneys paid by him into the Treasury of the United States
10 upon such purchase shall be refunded to him by the Secretary
11 of the Treasury out of any money in the Treasury not other-
12 wise appropriated, and such regulations as the Secretary may
13 prescribe.

1 SEC. 7. *And be it further enacted*, That in all cases
2 where the plaintiff shall prove a tender as before mentioned
3 and specified, he shall bring into court and deposit with the
4 clerk, for the use of the United States, the amount, with interest,
5 of the taxes and penalties that were due the United States at
6 the time of the sale by the tax commissioners, which sum, in
7 case of the recovery by such owner, his heirs or assigns, shall
8 be paid by the clerk into the Treasury of the United States.

1 SEC. 8. *And be it further enacted*, That in all cases

2 whatsoever, the official action heretofore, at any time since
3 their appointment to office, of any two of the tax commis-
4 sioners appointed for any State, shall be deemed and taken
5 to have been the action of the board, and shall have in all
6 respects the same force and validity as if the same had been
7 done by all three of the commissioners. And on the hearing
8 of any suit of the kind named in this act, all intendments of
9 law and all presumptions of fact shall be in favor of the
10 legality and absolute validity of the sale by the tax commis-
11 sioners and of the title conveyed by them.

1 SEC. 9. *And be it further enacted,* That purchasers, their
2 heirs or assigns, or those holding by, through, or under them
3 in any way, shall not in any event be liable to the party
4 bringing suit as owner, his heirs or assigns, or to any one
5 who attacks the title he or they acquired by purchase at sales
6 made by said tax commissioners, or by any two of them, for
7 any rents, profits, or damages, in any suit whatsoever or
8 action brought; but the judgment against them shall be
9 simply for recovery of the real estate by the plaintiff or
10 plaintiffs, and for costs.

1 SEC. 10. *And be it further enacted,* That in all cases
2 whatsoever where the purchaser at United States direct tax
3 sales, his heirs or assigns, has not secured possession of the
4 property bought, upon producing before the judge of the
5 United States district or circuit court for the district in which

6 the land is situated, a certificate from the tax commissioners,
7 or any two of them, of the sale of the land, and shall make
8 affidavit that the same has not in any way been alienated by
9 affiant, and that the case does not come within any of the
10 exceptions specified in this act, said judge shall thereupon
11 order the clerk of his court (either in term time or vacation)
12 to issue a writ commanding the United States marshal for
13 the district, within thirty days from the issuance of the writ,
14 to put the said purchaser, his heirs or assigns, as the case
15 may be, in possession of said land. But the party so
16 acquiring possession shall not be entitled to any crops
17 growing or standing upon the ground at the time he gains
18 possession, and shall be liable to the party entitled to them
19 for any injury or waste he may cause by his neglect or other-
20 wise; and it shall be lawful for the said judge to require him
21 to give bond, with good security, in any reasonable sum, that
22 he will not in any way, by his neglect or otherwise, suffer
23 said crop or crops to sustain any waste or injury within his
24 power reasonably to prevent, and that he will not hinder or
25 molest in any way the owner of said crop or crops from cul-
26 tivating, taking care of, gathering, and removing the same.

1 SEC. 11. *And be it further enacted,* That where suit
2 shall in any case have been brought against the purchaser or
3 purchasers of lands at tax sale, as referred to in this act, or
4 his or their heirs or assigns, and judgment shall be rendered

5 in any United States court against such defendant or defend-
6 ants, by reason of a failure, without his or their fault or
7 neglect, of the title of the purchaser derived from said sale,
8 the Secretary of the Treasury, on the payment into the
9 Treasury by the clerk of the money deposited with him as
10 aforesaid, and on being satisfied that such defendant or defend-
11 ants have been evicted from, or turned out of possession of,
12 any such land by the judgment of any United States court
13 in the manner before mentioned, is hereby authorized, out of
14 any money in the Treasury not otherwise appropriated, to re-
15 pay to the person or persons entitled thereto, a sum of money
16 equal to that originally paid by the purchaser or purchasers
17 of the land so recovered, with interest thereon from the time
18 of purchase at the rate of six per centum per annum.

1 SEC. 12. *And be it further enacted,* That the Secretary
2 of the Treasury be, and hereby is, authorized to refund to
3 persons from whom penalty, interest, and costs shall have
4 been received as in payment of dues under direct tax laws,
5 the sum so received, in all cases where the penalty was col-
6 lected and costs which had not accrued were charged before
7 the actual sale by the commissioners of the property on which
8 the tax was assessed; and where interest was collected at rates
9 and for periods other than at the rate of ten per centum per
10 annum on the tax alone, calculated from the date of the assess-
11 ment of the tax by the direct tax commissioners, as provided

12 by the act of June seven, eighteen hundred and sixty-two,
13 in cases where payment of the tax was not made until after
14 the expiration of sixty days from the date of the said assess-
15 ment; or at the rate of fifteen per centum on the tax and
16 penalty, calculated from July one, eighteen hundred and
17 sixty-two, as provided by the seventh section of said act in
18 cases where interest is collected from persons redeeming prop-
19 erty sold for non-payment of the direct tax.

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